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Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2012

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

For calendar year 2012 or other tax year beginning _____, and ending _____

A Check box if address changed

B Exempt under section 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a)

C Book value of all assets at end of year: **4,836,969.**

D Employer identification number (Employees' trust, see instructions): **35-1587501**

E Unrelated business activity codes (See instructions): **532000 451211**

F Group exemption number (see instructions): **2573**

G Check organization type: 501(c) corporation 501(c) trust 401(a) trust Other trust

Name of organization (Check box if name changed and see instructions.): **UNION CHAPEL MINISTRIES**

Number, street, and room or suite no. If a P.O. box, see instructions.: **4622 NORTH BROADWAY**

City or town, state, and ZIP code: **MUNCIE, IN 47303**

H Describe the organization's primary unrelated business activity. **SEE STATEMENT 1**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation.

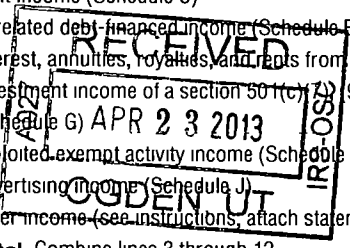
J The books are in care of **THE ORGANIZATION** Telephone number **765-288-8383**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 5,563.			
b	Less returns and allowances c Balance			
		5,563.		
2	Cost of goods sold (Schedule A, line 7)	2,415.		
3	Gross profit. Subtract line 2 from line 1c	3,148.		3,148.
4a	Capital gain net income (attach Schedule D)			
4b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
4c	Capital loss deduction for trusts			
5	Income (loss) from partnerships and S corporations (attach statement)			
6	Rent income (Schedule C)			
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)			
9	Investment income of a section 501(c)(2), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (see instructions, attach statement) STATEMENT 2	3,213.		3,213.
13	Total. Combine lines 3 through 12	6,361.		6,361.

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions)
(except for contributions, deductions must be directly connected with the unrelated business income)

14	Compensation of officers, directors, and trustees (Schedule K)			
15	Salaries and wages			1,104.
16	Repairs and maintenance			670.
17	Bad debts			
18	Interest (attach statement)			
19	Taxes and licenses			
20	Charitable contributions (see instructions for limitation rules)			
21	Depreciation (attach Form 4562)		665.	
22	Less depreciation claimed on Schedule A and elsewhere on return			665.
23	Depletion			
24	Contributions to deferred compensation plans			
25	Employee benefit programs			
26	Excess exempt expenses (Schedule I)			
27	Excess readership costs (Schedule J)			
28	Other deductions (attach statement) SEE STATEMENT 3			3,182.
29	Total deductions. Add lines 14 through 28			5,621.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13			740.
31	Net operating loss deduction (limited to the amount on line 30)			
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30			740.
33	Specific deduction (generally \$1,000, but see instructions for exceptions)			1,000.
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32			0.

SCANNED APR 29 2013



Part III Tax Computation

35 Organizations taxable as corporations (see instructions for tax computation).
 Controlled group members (sections 1561 and 1563) check here See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____

c Income tax on the amount on line 34 **35c** 0.

36 Trusts taxable at trust rates (see instructions for tax computation). Income tax on the amount on line 34 from:
 Tax rate schedule or Schedule D (Form 1041) **36**

37 Proxy tax (see instructions) **37**

38 Alternative minimum tax **38**

39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies **39** 0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a**

b Other credits (see instructions) **40b**

c General business credit. Attach Form 3800 **40c**

d Credit for prior year minimum tax (attach Form 8801 or 8827) **40d**

e Total credits. Add lines 40a through 40d **40e**

41 Subtract line 40e from line 39 **41** 0.

42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach statement) **42**

43 Total tax. Add lines 41 and 42 **43** 0.

44 a Payments: A 2011 overpayment credited to 2012 **44a** 600.

b 2012 estimated tax payments **44b**

c Tax deposited with Form 8868 **44c**

d Foreign organizations. Tax paid or withheld at source (see instructions) **44d**

e Backup withholding (see instructions) **44e**

f Credit for small employer health insurance premiums (Attach Form 8941) **44f** 3,189.

g Other credits and payments: Form 2439 Form 4136 Other _____ Total **44g**

45 Total payments. Add lines 44a through 44g **45** 3,789.

46 Estimated tax penalty (see instructions). Check if Form 2220 is attached **46**

47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed **47**

48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48** 3,789.

49 Enter the amount of line 48 you want: Credited to 2013 estimated tax 600. Refunded **49** 3,189.

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here **Yes** **No** X

2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file **Yes** **No** X

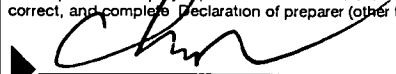
3 Enter the amount of tax-exempt interest received or accrued during the tax year **\$**

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **COST**

1 Inventory at beginning of year	1	4,388.	6 Inventory at end of year	6	7,233.
2 Purchases	2	5,260.	7 Cost of goods sold Subtract line 6 from line 5. Enter here and in Part I, line 2	7	2,415.
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (att statement)	4a				X
b Other costs (attach statement)	4b				
5 Total. Add lines 1 through 4b	5	9,648.			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

 **14-17-13** **Executive Pastor**

Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name: **KEITH D. GREENWALT, CPA** Preparer's signature: *Keith D. Greenwalt CPA* Date: **04/15/13** Check if self-employed PTIN: **P00332149**

Firm's name: **WHITINGER & COMPANY LLC** Firm's EIN: **35-0905017**

Firm's address: **1100 W WHITE RIVER BLVD MUNCIE, IN 47303-3776** Phone no.: **765-284-3384**

Schedule C -- Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1 Description of property

(1)			
(2)			
(3)			
(4)			
2. Rent received or accrued			3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)		
(1)			
(2)			
(3)			
(4)			
Total	0.	Total	0.
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶			(b) Total deductions. Enter here and on page 1, Part I, line 8, column (B) ▶ 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach statement)	(b) Other deductions (attach statement)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	5. Average adjusted basis of or allocable to debt-financed property (attach statement)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals ▶			0.	0.
Total dividends-received deductions included in column 8 ▶				0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)	
Totals ▶			0.	0.	

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
Totals	0.			0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 8 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals	0.	0.				0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 8 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	0.	0.				0.

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 8 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT	1
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RENTAL OF INFLATABLE AND ARCADE GAMES. SUNDRY ITEMS SOLD AT CHURCH'S BOOKSTORE.

TO FORM 990-T, PAGE 1

FORM 990-T	OTHER INCOME	STATEMENT	2
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DESCRIPTION	AMOUNT
RENTAL INCOME-INFLATABLE GAMES	2,163.
RENTAL INCOME-ARCADE GAMES	1,050.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	3,213.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	AMOUNT
OTHER OPERATING EXPENSES-BOOKSTORE	687.
PAYROLL TAXES-BOOKSTORE	84.
OTHER EXPENSES-GAMES	2,411.
TOTAL TO FORM 990-T, PAGE 1, LINE 28	3,182.

Depreciation and Amortization 990-T
 (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return UNION CHAPEL MINISTRIES	Business or activity to which this form relates FORM 990-T PAGE 1	Identifying number 35-1587501
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount (see instructions)	1	500,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	665.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
 If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f) See the instructions for where to report					44

Information Needed to Complete Lines 1-3

(a) Individuals Considered Employees	(b) Employee Hours of Service	(c) Employee Wages Paid
BEACH	1,868.	23,419.
BRADEN	1,950.	23,869.
BRIGHT	1,820.	44,227.
CAMPBELL	520.	7,932.
CAMPBELL	520.	8,098.
CAPELLINO	1,647.	36,660.
CARR, R	2,080.	
CARR, C	2,080.	
CARTER	194.	2,522.
CRAMER	1,514.	22,710.
CROW	750.	9,877.
CURRY	1,344.	14,864.
DICE	843.	8,837.
DONOVAN	780.	
FENWICK	594.	7,247.
GREINER	2,080.	
HART	139.	3,476.
HOFFMAN	1,302.	14,733.
HORNBAKER	75.	748.
HUGHES, H	592.	14,796.
JACKSON	2,080.	
JONES, J	318.	2,600.
JONES, V	1,950.	21,044.
MARTIN, F	2,080.	37,748.
MARTIN	90.	842.
Total	48,725.	458,884.

Full-Time Equivalent Employees (FTEs)

1 Enter the total employee hours of service from column (b) above	48,725.
2. Hours of service per FTE	2,080
3 Full-time equivalent employees Divide line 1 by line 2	23

Average Annual Wages

1 Enter the total employee wages paid from column (c) above	458,884.
2. Enter FTEs from line 3 above	23
3. Average wages Divide line 1 by line 2	19,000.

Information Needed to Complete Lines 1-3

(a) Individuals Considered Employees	(b) Employee Hours of Service	(c) Employee Wages Paid
NAYLOR	201.	2,013.
NEAL	1,820.	21,498.
NEAL	120.	1,016.
OLIVER	240.	3,146.
OLIVER	910.	8,208.
PARRIS	2,080.	
SAY	2,080.	
SAYLOR	1,560.	32,622.
SHIPLEY	520.	5,158.
SHUMATE	388.	9,706.
SMITH	1,500.	16,380.
SOMMERS	1,092.	15,665.
WARD	1,040.	11,625.
WELCH	64.	356.
HUGHES	2,080.	
IRMINGER	1,080.	
LECHEIN	1,400.	
NORVIEL	780.	9,658.
TUDOR	560.	15,584.
Total	48,725.	458,884.

Full-Time Equivalent Employees (FTEs)

1 Enter the total employee hours of service from column (b) above	48,725.
2 Hours of service per FTE	2,080
3 Full-time equivalent employees Divide line 1 by line 2	23

Average Annual Wages

1 Enter the total employee wages paid from column (c) above	458,884.
2 Enter FTEs from line 3 above	23
3 Average wages Divide line 1 by line 2	19,000.

Additional Information Needed to Complete Lines 4-14

(a) Enrolled Individuals Considered Employees	(b) Employer Premiums Paid	(c) Employer State Average Premiums	(d) Enrolled Employee Hours of Service
BRIGHT	6,272.	5,414.	1,820.
CAPELLINO	3,113.	2,707.	1,647.
FENWICK	3,961.	3,811.	594.
GREINER	14,820.	12,386.	2,080.
JONES, V	7,956.	5,414.	1,950.
MARTIN, F	1,643.	12,386.	2,080.
NEAL	5,960.	12,386.	1,820.
PARRIS	18,792.	12,386.	2,080.
SAY	12,486.	12,386.	2,080.
SAYLOR	3,570.	5,414.	1,560.
HUGHES	9,970.	12,386.	2,080.
IRMINGER	7,111.	6,431.	1,080.
Total	95,654.	103,507.	20,871.

FTE Limitation

- 1. Enter the amount from Form 8941, line 7 23,914.
- 2. Enter the amount from Form 8941, line 2 23
- 3. Subtract 10 from line 2 (if line 2 is 10 or less, skip to line 6) 13.
- 4. Divide line 3 by 15 .867
- 5. Multiply line 1 by line 4 20,725.
- 6. Subtract line 5 from line 1. Reported this amount on Form 8941, line 8 3,189.

Average Annual Wages Limitation

- 1. Enter the amount from Form 8941, line 8 3,189.
- 2. Enter the amount from Form 8941, line 7 23,914.
- 3. Enter the amount from Form 8941, line 3 19,000.
- 4. Subtract 25,000 from line 3
- 5. Divide line 4 by 25,000
- 6. Multiply line 2 by line 5
- 7. Subtract line 6 from line 1. Reported this amount on Form 8941, line 9 3,189.

FTEs Enrolled in Coverage

- 1. Enter the total enrolled employee hours of service from column (d) above 20,871.
- 2. Hours of service per FTE 2,080
- 3. Divide line 1 by line 2. Report this amount on Form 8941, line 14 10